IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.1812 OF 2003
IN
INCOME TAX APPEAL (L) NO.619 OF 2003

The Commissioner of Income Tax ..Appellant
Vs.
M/s.Bajaj Auto Holdings Ltd. ..Respondents

Mr.P.S.Sahadeva for the Appellant.
Mr.V.B.Patel for the Respondents.

CORAM :- DR.S.RADHAKRISHNAN &
J.P.DEVADHAR,JJ.
DATE : 27TH FEBRUARY,2007

P.C.

1. Heard the learned Counsel for the parties. By this Notice of Motion, the Appellant is seeking condonation of 345 days delay in filing the above Appeal. Perused the affidavit-in-support of the Notice of Motion. The only reasons set out for condoning the delay is that in view of major restructuring of the Department and as the case records were being transferred from one office to another, the aforesaid delay has occurred. We have perused the affidavit-in-reply filed on behalf of the Assessee, wherein it is clearly pointed out that the delay is more than 345 days. The explanation given by the Appellant is totally unsatisfactory. We find no sufficient cause to condone the delay. Hence, we do not find any basis to condone the delay in filing the above Appeal. Hence, the Notice of Motion stands dismissed.

(J.P.DEVADHAR,J.) **(DR.S.RADHAKRISHNAN,J.)**